Vietnam Tariff Intelligence

HS 8533.10.90 detail

HS code	8533.10.90
Description	Electrical resistors (including rheostats and potentiometers), other than heating resistors / - Fixed carbon resistors, composition or film type: / - - Other
Unit	kg/chiếc
Generated	07/11/2026 18:31:31
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/85331090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15731
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15731
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15731
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15064
ATIGA	2022	2022	0	AT!E14996
ATIGA	2023	2023	0	AT!F14996
ATIGA	2024	2024	0	AT!G14996
ATIGA	2025	2025	0	AT!H14996
ATIGA	2026	2026	0	AT!I14996
ATIGA	2027	2027	0	AT!J14996
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15050
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15050
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15050

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15050
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15050
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15050
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15051
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15051
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15051
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15051
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15051
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15051
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15054
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15002
AIFTA	30/12/2022	2022	0	AI!F15010
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15010
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15010
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15010
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15010
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15010
VKFTA	2022	2022	0	VK!E15050
VKFTA	2023	2023	0	VK!F15050
VKFTA	2024	2024	0	VK!G15050
VKFTA	2025	2025	0	VK!H15050
VKFTA	2026	2026	0	VK!I15050
VKFTA	2027	2027	0	VK!J15050
VCFTA	2022	2022	0	VC!D15105
VCFTA	2023	2023	0	VC!E15105
VCFTA	2024	2024	0	VC!F15105

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15105
VCFTA	2026	2026	0	VC!H15105
VCFTA	2027	2027	0	VC!I15105
VN-EAEU	2022	2022	*	EAV!D15084
VN-EAEU	2023	2023	*	EAV!E15084
VN-EAEU	2024	2024	*	EAV!F15084
VN-EAEU	2025	2025	*	EAV!G15084
VN-EAEU	2026	2026	*	EAV!H15084
VN-EAEU	2027	2027	*	EAV!I15084
AHKFTA	2022	2022	0	AKH!D15082
AHKFTA	2023	2023	0	AKH!E15082
AHKFTA	2024	2024	0	AKH!F15082
AHKFTA	2025	2025	0	AKH!G15082
AHKFTA	2026	2026	0	AKH!H15082
AHKFTA	2027	2027	0	AKH!I15082
EVFTA	2022	2022	0	EV-NK!D15088
EVFTA	2023	2023	0	EV-NK!E15088
EVFTA	2024	2024	0	EV-NK!F15088
EVFTA	2025	2025	0	EV-NK!G15088
EVFTA	2026	2026	0	EV-NK!H15088
EVFTA	2027	2027	0	EV-NK!I15088
UKVFTA	2022	2022	0	UKV!D15087
UKVFTA	2023	2023	0	UKV!E15087
UKVFTA	2024	2024	0	UKV!F15087
UKVFTA	2025	2025	0	UKV!G15087
UKVFTA	2026	2026	0	UKV!H15087

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15087
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15080
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15080
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15080
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15080
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15080
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15080
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15080
RCEP A	2022	2022	0	RCEPT-A!D15075
RCEP A	2023	2023	0	RCEPT-A!E15075
RCEP A	2024	2024	0	RCEPT-A!F15075
RCEP A	2025	2025	0	RCEPT-A!G15075
RCEP A	2026	2026	0	RCEPT-A!H15075
RCEP A	2027	2027	0	RCEPT-A!I15075
RCEP B	2022	2022	0	B!D15075
RCEP B	2023	2023	0	B!E15075
RCEP B	2024	2024	0	B!F15075
RCEP B	2025	2025	0	B!G15075
RCEP B	2026	2026	0	B!H15075
RCEP B	2027	2027	0	B!I15075
RCEP C	2022	2022	0	C!D15075
RCEP C	2023	2023	0	C!E15075
RCEP C	2024	2024	0	C!F15075
RCEP C	2025	2025	0	C!G15075
RCEP C	2026	2026	0	C!H15075
RCEP C	2027	2027	0	C!I15075

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15074
RCEP D	2023	2023	0	D!E15074
RCEP D	2024	2024	0	D!F15074
RCEP D	2025	2025	0	D!G15074
RCEP D	2026	2026	0	D!H15074
RCEP D	2027	2027	0	D!I15074
RCEP E	2022	2022	0	E!D15078
RCEP E	2023	2023	0	E!E15078
RCEP E	2024	2024	0	E!F15078
RCEP E	2025	2025	0	E!G15078
RCEP E	2026	2026	0	E!H15078
RCEP E	2027	2027	0	E!I15078
RCEP F	2022	2022	0	F!D15075
RCEP F	2023	2023	0	F!E15075
RCEP F	2024	2024	0	F!F15075
RCEP F	2025	2025	0	F!G15075
RCEP F	2026	2026	0	F!H15075
RCEP F	2027	2027	0	F!I15075
VIFTA	2024	2024	0	VI!F14045
VIFTA	2025	2025	0	VI!G14045
VIFTA	2026	2026	0	VI!H14045
VIFTA	2027	2027	0	VI!I14045

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8533.10 has 2 lines; 8533.10.90 is distinguished from its siblings by: Other.	8533.10.10 Surface mounted	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8533.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8533.10.90 was checked against BT2026 (cell BT2026!N15731), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.